

# **Specifications for Electronic Submission of Annual Wage and Tax Information via Magnetic Media or FTP.**



**Note: Kentucky Revenue Cabinet follows only the MMREF-1 specifications for tax year 2002.  
Refer to these specifications for the exact record requirements required by KRC**

**KRC no longer accepts 9 track reels, 3480, 3490 cartridges, or computer listings.**



## Table of Contents

<u>Topic</u>	<u>Page</u>
OVERVIEW .....	2
ACCEPTABLE MAGNETIC MEDIA .....	2
TIPS TO REMEMBER .....	2
MAGNETIC MEDIA SHOULD BE SENT TO .....	2
FILING DEADLINE .....	3
FILING EXTENSIONS .....	3
MAGNETIC MEDIA REQUIREMENTS .....	3
1. CD .....	3
2. DISKETTE .....	3
<i>ASCII</i> .....	4
3. FILE TRANSFER PROTOCOL (FTP) .....	4
<i>HOW FTP WORKS</i> .....	4
<i>FTP SECURITY</i> .....	4
<i>HOW TO GET STARTED WITH FTP</i> .....	5
<i>AUTHORIZATION TO FILE VIA FTP</i> .....	5
<i>GENERAL FTP REQUIREMENTS</i> .....	6
WHAT IS EDITED BY FTP PROGRAM / PROCESS .....	6
WHAT IS NEEDED TO FTP (Minimum Requirements) .....	6
HOW TO INSTALL FTP: .....	7
HOW TO TRANSFER USING FTP: .....	7
A TYPICAL FTP SESSION: .....	8
<i>FTP Frequently Asked Questions &amp; Answers</i> .....	8
DATA RECORD DESCRIPTIONS .....	10
EMPLOYEE WAGE RECORD .....	10
TOTAL RECORD .....	11
REQUIRED RECORDS: .....	11
SUBMITTER RECORD: .....	12
<i>CODE RA - Submitter Record</i> .....	12
EMPLOYER RECORD: .....	16
<i>CODE RE – Employer Record</i> .....	16
EMPLOYEE WAGE RECORD .....	19
<i>CODE RW - Employee Record</i> .....	19
STATE RECORD .....	24
<i>CODE RS - STATE RECORD</i> .....	24
TOTAL RECORD .....	27
CODE RT - Total Record .....	27
FINAL RECORD .....	29
CODE RF - Final Record .....	29
FORM 42A806 (10-01) .....	30
FORM 42A808 (10-01) .....	31

**KENTUCKY REVENUE CABINET  
SPECIFICATIONS FOR ELECTRONIC SUBMISSION OF ANNUAL WAGE AND  
TAX INFORMATION VIA MAGNETIC MEDIA OR FTP  
FOR TAX YEAR 2002, DUE JANUARY 31, 2003**

---

**OVERVIEW**

---

This booklet contains the specifications and instructions for reporting form W-2 information to the Kentucky Revenue Cabinet (KRC) via magnetic media pursuant to 103 KAR 18:050 Section 5. **KRC will use the MMREF-1 specifications for year 2002, due January 31, 2003.**

---

**ACCEPTABLE MAGNETIC MEDIA**

---

The Kentucky Revenue Cabinet (KRC) accepts annual W-2 information on CD, FTP and 3.5" diskettes only. **KRC DOES NOT ACCEPT 9 TRACK REELS, 3480 or 3490 CARTRIDGES, OR COMPUTER LISTINGS. THERE IS ONLY ONE FORMAT FOR REPORTING ON DISKETTE, CD, AND FTP.**

103 KAR 18:050, Section 5 requires any employer who issues more than 250 Forms W-2 annually to utilize an acceptable form of magnetic media. Employers with less than 250 Forms W-2 are **encouraged**, but not required, to utilize magnetic media filing.

---

**TIPS TO REMEMBER**

- ◆ Always **identify yourself and your company with an external label** on the Magnetic Media
- ◆ Include only employee records **pertinent to Kentucky** on your magnetic media.
- ◆ Always use the correct **Kentucky Withholding Account Number (6 digits)** in the appropriate fields
- ◆ **A Transmitter Report, 42A806 (9-02)** must be included with each Magnetic Media submitted
- ◆ KRC has no specifications for reporting 1099 information via Magnetic Media
- ◆ **“RS” records are mandatory. They are optional to the SSA and IRS only.**

---

**MAGNETIC MEDIA SHOULD BE SENT TO**

---

Kentucky Revenue Cabinet  
W-2 Magnetic Media Processing  
200 Fair Oaks Lane, Sta. 57  
Frankfort, KY 40602

Please include **TRANSMITTER REPORT 42A806** (revised 9-02) with each Magnetic Media Submitted. Transmitter Report 42A806 is included at the end of this booklet. Photocopies of the Transmitter Report are acceptable.

---

## FILING DEADLINE

---

Form W-2 magnetic media files should be submitted to the Kentucky Revenue Cabinet by the last day of January of each year. If this day falls on a holiday or weekend, the filing deadline is the next business day.

**NOTE:** THE FILING DEADLINE DATE FOR TAX YEAR 2002 FILES IS JANUARY 31, 2003. Please note that this differs from the SSA 2-28-02 deadline.

***THIS DEADLINE WILL BE STRICTLY ENFORCED.***

---

## FILING EXTENSIONS

---

Extensions may be granted. Requests for extension to file Magnetic Media should be made prior to the due date. Employers should contact:

Kentucky Revenue Cabinet  
Withholding Tax Section  
P.O. Box 181, Station #57  
Frankfort, KY 40602  
Phone: (502) 564-7287  
Fax: (502) 564-3685

---

## MAGNETIC MEDIA REQUIREMENTS

---

### 1. CD

Make sure you use a blank CD.

### 2. DISKETTE

A 3 ½" MS-DOS compatible "double density, 1.44 megabytes" or "high density 720, kilobytes" diskettes. If a diskette was used previously for other data, reformat it before using it. Do not make it a bootable disk. Virus scan the diskette before submission.

## EXTERNAL LABELS

Each media submission should be identified with information showing: Employer name, Kentucky Withholding Tax Account Number, and the date created. Multiple diskettes should be numbered and each diskette must specify the operating system used to generate the diskette file.

## ASCII

When recording in ASCII, each logical record on magnetic tape must be a uniform length of 512 characters, blocked in multiples of 4, not exceeding a blocking factor of 24, and blocksize not exceeding 12288 positions per block of data.

EXAMPLE:

RECORD LENGTH		BLOCKING FACTOR		BLOCKSIZE	
Minimum	512	X	4	=	2048
	512	X	8	=	4096
	512	X	12	=	6144
	512	X	16	=	8192
	512	X	20	=	10240
Maximum	512	X	24	=	12288

### 3. FILE TRANSFER PROTOCOL (FTP)

The Kentucky Revenue Cabinet (KRC) offers File Transfer Protocol (FTP) as a preferred method of submitting the Reporting of Annual Employee Wage and Tax Information. Beginning in 1997, KRC began offering FTP as a viable alternative for submitting annual employee wage & tax reports. FTP is an ideal alternative as a means to submit the wage and tax reporting to KRC by offering smooth & efficient submission. Also, if for some reason a disk is rejected by us, FTP has become a popular method for employers to submit corrected reporting.

*Coming soon for tax filing season 2002...KRC's FTP Program version 2.1 is here!* Check at our web site at <http://revenue.state.ky.us/electronicsservices.htm> for its availability.

#### HOW FTP WORKS

#### FTP SECURITY

The Federal government mandates that strong security measures are established when handling Federal tax information. Since the incoming wage and tax information via FTP may contain Federal tax information, the KRC has designed and controls the entire FTP process with a high level of security. From the FTP program on your PC's desktop to the controlled physical and system security access on KRC's FTP server, this process is entirely safe. KRC is using standard encryption techniques to secure the file data during the transmission of the employee wage and tax reports over the FTP connection. In addition, a combination of your Federal Employer Identification Number (FEIN#) and a KRC assigned Personal Identification Number (PIN) must be used in order to establish a secure connection with the KRC server. Plus, a series of accountability and audit trails are maintained by the KRC upon connection to further control access. The KRC is confident in the level of security with FTP.

## HOW TO GET STARTED WITH FTP

Preparing your office and personal computer to FTP is relatively simple! If you are reading this, you should be close to being ready to FTP!

1. **However, please ensure KRC is notified of your intentions to submit the annual report via FTP as described below. Complete the Form # 42A808 - Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via FTP and send to KRC. See <http://revenue.state.ky.us/taxforms-undated/42a808.pdf> for a copy of the form.**
2. The KRC will assign you a PIN# and clarify FTP procedures and specifications upon declaring your intention to submit annual wage & tax information via FTP. Some information as to system specifications, network and contact information must be provided to the KRC. ***Please Note: It is important to get your system / network administrator involved ASAP so as to ensure that you have the proper FTP capabilities. In the past, certain staff of submitting employers intended to FTP but never worked with their systems staff and were not successful. We provided the software but they later discovered that limitations in their system or network prevented them from connecting to us via FTP. Please notify & work with your system / network administrator up front to ensure your success.***
3. The KRC has developed an FTP program (provided to you **at no cost**) to enable you to FTP to us! *Coming soon for tax filing season 2002...* KRC's FTP Program version 2.1 is here! Check at our web site at <http://revenue.state.ky.us/electronicsservices.htm> for its availability.  
**Download the FTP executable program from our web site and install the FTP program at your office. Again, it is available at no cost!**
4. Once you install the FTP program, cooperation regarding transfer methods, data formats, and test FTP submissions **may** occur before transmission attempts to get you ready for production. See "How To Install FTP" for more information.
5. Once the FTP program is started & the FTP connection is made, the program will automatically place your file (the wage & tax report) on our FTP server. **It is important to note that this FTP file layout is exactly the same as the layout required of CD and diskette media submission.**

## AUTHORIZATION TO FILE VIA FTP

**The employer / transmitter must contact the KRC, using Form # 42A808 - Request Form for Authorization of Submission Via FTP, to declare intentions to submit via FTP and obtain the current FTP specifications, and the FTP program. See <http://revenue.state.ky.us/taxforms-undated/42a808.pdf> for a copy of the form.** The employer must be prepared to provide the following information:

1. Name, Address and Federal Employer Identification Number (FEIN) of organization or firm requesting to enable FTP.
2. Name, title, telephone number and email address of person to contact regarding the request for setup of FTP.
3. Estimated number of employees to be reported via FTP.
4. Identification of the type of PC equipment, networks & "firewalls" if any. Please see "What Is Needed To FTP" section for more information.
5. Indicate whether you have received & installed the FTP program from our web site (<http://revenue.state.ky.us/electronicsservices.htm>>)

**Please complete the attached Form 42A808 return to KRC ASAP to get started!**

**Send To:**

**Kentucky Revenue Cabinet  
Withholding Section  
200 Fair Oaks, Sta. 57  
Frankfort, KY 40602-0181**

#### GENERAL FTP REQUIREMENTS

#### WHAT IS EDITED BY FTP PROGRAM / PROCESS

The FTP file must be recorded in American Standard Code for Information Interchange (ASCII) and no record should be longer than 512 character positions.

The file layout is IDENTICAL to that required of the magnetic media disk requirements (except the RS records).

The FTP file **must** contain valid MMREF-1 record(s) for each employee. Click here <http://www.ssa.gov/employer/accuwage/index.html> to see SSA's AccuWage 2001 available for download and validation of your file.

The FTP file **must** total correctly & have valid record contents (i.e. state code should be 21 for Kentucky, reporting period should be 2001, Kentucky withholding account number should be 6 digits, etc.)

#### WHAT IS NEEDED TO FTP (Minimum Requirements)

Hardware	CPU	486 Megahertz speed or greater
	RAM	Minimum of 16 MB
	Disk Space	The FTP program is approximately 5.87 MB.
Software	Windows OS Microsoft's Windows NT, Windows 95, Windows 98, Windows ME, Windows 2000	
	Browser	Microsoft's Internet Explorer 3.2 (or higher) or Netscape's Navigator
Internet Access		

**The employer or transmitter using FTP must use the FTP program that is written and provided by the KRC!**

## HOW TO INSTALL FTP:

KRC will provide key information, such as the FTP host IP address, Login ID and Pin Number bundled in the FTP program itself. Therefore, simplifying what is needed for you to install and run the FTP program. The KRC provides the FTP program to the employer or transmitter at no cost and is available via download directly from our web site at <http://revenue.state.ky.us/ftpsoftware.htm>.

1. Click on the hyperlink above or, at: <http://revenue.state.ky.us/electronicsservices.htm> to retrieve the compressed Revenue FTP program. When you unzip the FTP program, the downloaded file will extract into 18 files that are needed to run the Revenue FTP Program, onto the disk space that you designate.
2. Run *setup.exe* to initiate the install programming. This will copy all files needed by the Revenue FTP program to the appropriate folder on your PC.
3. Upon prompting by the install program, review the install appropriately, and click the *Next* button to continue the installation process. Please follow the instructions on the screen continuing until the install is complete.
4. Once the install program is complete, you will have a Revenue FTP icon on your Start menu. To launch the program, click on the Revenue FTP icon.
5. **IMPORTANT: Please contact KRC to receive your PIN so you can connect & transfer to KRC's FTP server.**

## HOW TO TRANSFER USING FTP:

Please follow the below instructions to transfer employee wage & tax reporting to the Kentucky Revenue Cabinet via Revenue FTP program.

**Step 1:** Enter your nine-digit Federal Employer Identification Number (FEIN) in the entry field to right of "Enter the Transmitter's Federal ID."

**Step 2:** Enter your four-digit Personal Identification Number (PIN) in the entry field to right of the "Enter the Transmitter's PIN #." The Kentucky Revenue Cabinet assigns your PIN.

**Step 3:** Please enter your complete Email address in the entry field to right of the "Enter the Transmitter's Email" to enable KRC to confirm your transmit via Email.

**Step 4:** IF the employer whose information is being transmitted is **different** than the FEIN entered above, enter the employer's nine-digit Federal Employer Identification Number (FEIN) in the entry field to right of "Enter the Employer's Federal ID." Otherwise, leave as is.

**Step 5:** Enter your complete path & file name to retrieve the file that you want to transfer -OR- click on the "Select File" button to browse and select the file. After finding the file this way, highlight the file and click on the "OK" button. This path and file name should appear in the entry field to right of the "Select File" button.



**Step 6:** IF the FTP is a test only, please check the appropriate box. Otherwise, leave empty and go to the next step in the FTP process.

**Step 7:** After you have entered the path & file name in the above entry field click on the "Begin Transfer" button to begin the transfer functions via FTP. Please monitor the display windows headed "Transfer and Error" for progress and status of the FTP process.

After the Revenue FTP program progresses and completes correctly, you will see "File Transfer Successful." This means your file passed all security measures and was transferred to our office in Frankfort, KY. Also, our FTP server will generate an email within 24 hours to the email address you entered as to the details of the transfer. Otherwise, please view the "Errors" display window; correct and retry.

### A TYPICAL FTP SESSION:

After you have assembled the annual employee wage and tax file and installed the FTP Program [version 2.1](#) (named: FTPEmpWageTax.exe), click on the icon to start the program; then follow the steps in the above section regarding "How To Transfer Using FTP." Once you press the "Begin Transfer" button here is what happens next:

Your PC establishes contact with KRC using TCP/IP connection & our FTP program. The FTP Program further validates and accepts the FEIN# and assigned PIN# you entered. The KRC FTP server validates the incoming FTP connection attempt & authorizes access. KRC's FTP server electronically replies to your PC regarding the FTP connection. Your PC enters a single login mode. KRC's FTP server establishes a secure socket layer for FTP processing. KRC's FTP server as well as your PC performs a virus protection of data to be transferred. Your PC initiates and completes the file transfer via FTP. KRC further processes the FTP data. KRC confirms transmittal (either successful or unsuccessful) via Email within 30 minutes.

### FTP Frequently Asked Questions & Answers

BELOW ARE ACTUAL QUESTIONS POSED BY TAXPAYERS / EMPLOYERS / FTP USERS WITH OUR ANSWERS:

1. I'm not sure I have the computer equipment or technical know how...What Do I Need To FTP?

There are three basic areas of computer systems needed. The MINIMUM requirements are:

<b>Hardware</b>	CPU	486 Megahertz speed or greater
	RAM	Minimum of 16 MB
	Disk Space	The FTP program is approximately 5.7 MB.
<b>Software</b>	Windows Operating System	Microsoft's Windows NT, Windows 95, Windows 98, Windows ME, Windows 2000 *Sorry, not Yet Available for Macintosh OS
	Browser	Microsoft's Internet Explorer 3.2 or Netscape's Navigator
<b>Internet Access</b>		

Many employers have easily answered their FTP ability question by working with their Network Administrator for any FTP settings or PC configurations needed on their end. We recommend to you, the employer, to work with such staff on your end to optimize your ability to FTP as efficiently as possible.

2. As an employer, am I required to test the FTP process, including our file layout, and my ability to establish FTP connection?

No, the KRC does not require FTP testing, but it may occur. However, you (the FTP transmitter) must initiate the testing process. There are basically two things to test in the FTP process; 1.) Ensuring that you are sending an acceptable file layout and 2.) Ensuring that your PC can make an FTP connection.

To Ensure That You Are Sending An Acceptable File... For Tax Year 2001, filing season beginning in January of 2002, the only acceptable file layout is the MMREF, with records 512 positions long. You can FTP a test file to us. However, you must include the characters TEST in the upper, left position of the file for obvious reasons.

To ensure that your PC can make an FTP connection... Most PCs have no problem establishing an FTP connection because the technical ability to enable FTP is inherent in many computers. Many employers use FTP to transfer information to various other organizations frequently and we foresee no problem for these! However, some PCs are on a network or are connected to the Internet behind a "firewall" or through a proxy server. Therefore, these particular PCs may experience difficulty establishing an FTP connection. If you are unsure, you may also test your FTP connection ability with us in conjunction with the TEST file described above.

3. I already have an FTP program & I like it because I understand it & it works for me. I don't want to have to learn another software. Am I required to use the KRC's FTP program?

Yes, you must use the KRC developed FTP program. Our FTP program is a **very simple** communication software compared to most tools such as WS\_FTP. Also, our FTP program is available on our web site **at no cost** to you and takes generally a few minutes to download & install. See <http://revenue.state.ky.us/ftpsoftware.htm> for a link to the downloadable software. The reasons you must use our FTP program include that our FTP program has several components, such as encryption and compression functions as well as our Internet Protocol (IP) address, embedded in our program. Therefore, making the use of our FTP program even more secure and user friendly!

4. I'm a 3<sup>rd</sup> party transmitter. Does the KRC accept multiple companies' information from such service bureaus?

Yes, 3<sup>rd</sup> party transmitters, such as CPA firms or payroll organizations, may FTP their clients' information to us, the KRC. Please see the following question and answer for more information regarding FTP and 3<sup>rd</sup> party transmitters.

5. If KRC accepts files from 3<sup>rd</sup> Party Transmitters like me, do I need an FTP PIN for **each** client -or- one PIN for them ALL?

The answer to this question depends on if you, the 3<sup>rd</sup> party transmitter, intend to send us one file including all clients' information, or separate files containing the individual client's employer and employee information. Therefore, if you intend to combine all clients' employer and employee information into one file then you need one PIN assigned to your FEIN. If you intend to FTP separate files, each unique to each client's employer and employee information, then you need one for each client assigned to their FEINs. Remember, this is a separate PIN but simple to remember for each employer.

In either case, you may submit one Request Form for Authorization of Submission of Annual Employee Wage & Tax Reporting via FTP, KRC Form # 42A808 with a client list and their FEINs attached, if necessary. **However, it is important to note on the request form IF you wish to submit separate files and need a PIN for each client!**

6. After the KRC FTP program is loaded on my PC and I'm attempting to FTP, I click on the "Begin Transfer" button to initiate the FTP process. What does it mean when the words "ESTABLISHING CONNECTION" appear and remain the last entry in my "Transfer Dialog" window?

The appearance of these words ("*ESTABLISHING CONNECTION*") represents that your PC is attempting to establish an FTP connection out from your PC. If these words remain the last entry and the FTP program does not go on, it means that the FTP beginning connection cannot be found by the FTP program by your PC. Possible solutions: 1.) If you have dial-up Internet connection, check to see if your modem is on and active or 2.) If you use LAN connection to connect to the Internet, ensure that your Internet connection is active on your PC.

7. After the KRC has assigned a Personal Identification Number (PIN) to my Federal Employer Identification Number (FEIN) does this original PIN expire?

**No, your PIN does NOT expire!** You can use it again every year. Even after a successful FTP from your site or FEIN, the PIN associated does NOT expire. **Therefore, you may use the same FEIN & PIN combination from year to year.** There is no need to RE-request a PIN every year.

8. We have nearly 3 thousand employee records to report. Is any file too large or too small to FTP to the Kentucky Revenue cabinet?

No, unlike email that may have limitations on the file size that you may transmit, our FTP lines and our FTP server is unlimited in the size of file that we can accept via FTP. Also, our FTP program encrypts and compresses your file upon FTP transmission. Therefore, the FTP file is a fraction of the original size. Also, another advantage to FTP is that many employers have had to create multiple pieces of media (3.5" disks or CD's) to deliver their files. This means having to manually handle and mail multiple pieces of a file. With FTP, no matter the file size, whether 300 employees or 30,000 employees, the speed, accuracy, and secure delivery of this information is effectively accomplished.

---

## DATA RECORD DESCRIPTIONS

---

The record format for reporting Kentucky wage and tax data shall be the Code-RS State Record. **ONLY UPPER CASE LETTERS ARE ACCEPTABLE ON MAGNETIC MEDIA FILES.** The Kentucky Revenue Cabinet posting software will not recognize lower case letters in a magnetic media report.

The following is a description of the data records that are used to create magnetic media W-2 Copy A Reports for KRC. Use the information below as well the list of technical requirements and specifications in the other sections of this manual to prepare W-2 Copy A reports via magnetic media. KRC requires the following records:

### EMPLOYEE WAGE RECORD

CODE RW and RO

Following each CODE RE record include the CODE W record(s) for that CODE RE record immediately followed by the OPTIONAL RO record(s).

The RO record is required if one or more of the fields must be completed because the field(s) applies to an employee. If just one field applies, the entire record must be completed.

**Do not complete a CODE RO record if only blanks and zeros would be entered in positions 3-512.**

RW records may be intermixed by RW-RO combinations if some employees have information for an RO record and some do not.

## **TOTAL RECORD**

### **CODE RT AND RU**

The CODE RT record must be generated for each CODE RE record.

The CODE RU record is **OPTIONAL**, but is **REQUIRED** if an RO record is prepared.  
If just one field applies, the entire record must be completed.

Do not complete a CODE RU record if only zeros would be entered in positions 3-512.

The following pages show the record layouts of the records **required** by KRC.

## **REQUIRED RECORDS:**

RA – Submitter Record

RE – Employer Record

RW – Employee Wage Record

**RS – State Record (Please note: This is optional only for the Social Security Administration and IRS.)**

RT- Total Record

RF- Final Record

## SUBMITTER RECORD:

### CODE RA

The CODE RA record must be the first data record on each file.

Make the address entries specific enough to ensure proper delivery precisely according to the specifications.

The CODE RA, Submitter Record:

- Identifies the organization submitting the file.
- Describes the file.
- Identifies the organization to receive the next MMREF-1 publication.
- Identifies the organization to be contacted by KRC.
- Identifies the means of contact.
- When specifications indicate “fill with blanks”, hard spaces must be entered, not tabs or 0’s.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RA".
3-11	Submitter's Employer Identification Number (EIN)	9	Enter the submitter's EIN. This EIN should match the EIN on the external label.
12-28	Personal Identification Number (PIN)	17	Enter the PIN assigned to the employee who is attesting to the accuracy of this file.  Left justify and fill with hard spaces.
29	Resub Indicator	1	Enter a "1" if this file is being resubmitted. Otherwise, enter a "0".
30-35	Resub WFID	6	If you entered a "1" in the Resub Indicator field (position 29), enter the WFID (wage file identifier) displayed on the notice sent to you by SSA.  Otherwise, fill with hard spaces.
36-37	Software Code	2	Enter one of the following codes to indicate the software used to create your file: 98 In-House Program 99 Off-the-Shelf Software

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
38-94	Company Name	57	Enter the name of the company to receive MMREF-1 annual filing instructions.  Left justify and fill with hard spaces.
95-116	Location Address	22	Enter the company's location address (Attention, Suite, Room Number, etc.)  Left justify and fill with hard spaces.
117-138	Delivery Address	22	Enter the company's delivery address (Street or Post Office Box).  Left justify and fill with hard spaces.
139-160	City	22	Enter the company's city.  Left justify and fill with hard spaces.
161-162	State Abbreviation	2	Enter the company's state.  Use a postal abbreviation as shown in Appendix F.  For a foreign address, fill with hard spaces.
163-167	Zip Code	5	Enter the company's Zip Code.  For a foreign address, fill with hard spaces.
168-171	Zip Code Extension	4	Enter the company's four-digit extension of the Zip Code.  If not applicable, fill with hard spaces.
172-176	Blank	5	Fill with hard spaces. Reserved for SSA use.
177-199	Foreign State/Province	23	If applicable, enter the company's foreign State/province.  Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.
200-214	Foreign Postal Code	15	If applicable, enter the company's foreign postal code.  Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
215-216	Country Code	2	<p>If one of the following applies, fill with hard spaces.</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code. See Appendix G of SSA's publication MMREF-1.</p>
217-273	Submitter Name	57	<p>Enter the name of the organization to Receive notification of unprocessable data.</p> <p>Left justify and fill with hard spaces.</p>
274-295	Location Address	22	<p>Enter the submitter's location address (Attention, Suite, Room Number, etc.).</p> <p>Left justify and fill with hard spaces.</p>
296-317	Delivery Address	22	<p>Enter the submitter's delivery address (Street or Post Office Box).</p> <p>Left justify and fill with hard spaces.</p>
318-339	City	22	<p>Enter the submitter's city.</p> <p>Left justify and fill with hard spaces.</p>
340-341	State Abbreviation	2	<p>Enter the submitter's state.</p> <p>Use a postal abbreviation as shown in Appendix F of SSA's publication of MMREF-1.</p> <p>For a foreign address, fill with hard spaces.</p>
342-346	Zip Code	5	<p>Enter the submitter's Zip Code.</p> <p>For a foreign address, fill with hard spaces.</p>
347-350	Zip Code Extension	4	<p>Enter the submitter's four-digit extension Of the Zip Code.</p> <p>If not applicable, fill with hard spaces.</p>
351-355	Blank	5	Fill with hard spaces. Reserved for SSA use.
356-378	Foreign State/Province	23	<p>If applicable, enter the submitter's Foreign state/province.</p> <p>Left justify and fill with hard spaces.</p> <p>Otherwise, fill with hard spaces.</p>

CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
379-393	Foreign Postal Code	15	<p>If applicable, enter the submitter's Foreign postal code.</p> <p>Left justify and fill with hard spaces.</p> <p>Otherwise, fill with hard spaces.</p>
394-395	Country Code	2	<p>If one of the following applies, fill with hard spaces.</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the applicable Country Code. See Appendix G in SSA's Publication MMREF-1.</p>
396-422	Contact Name	27	<p>Enter the name of the person to be Contacted by KRC concerning processing Problems.</p> <p>Left justify and fill with hard spaces.</p>
423-437	Contact Phone Number	15	<p>Enter the contact's telephone number, Including the area code.</p> <p>Left justify and fill with hard spaces.</p>
438-442	Contact Phone Extension	5	<p>Enter the contact's telephone extension.</p> <p>Left justify and fill with hard spaces.</p>
443-445	Blank	3	Fill with hard spaces. Reserved for SSA use.
446-485	Contact E-Mail	40	<p>If applicable, enter the contact's electronic mail/Internet address. This field may be upper and lower case.</p> <p>Left justify and fill with hard spaces.</p> <p>Otherwise, fill with hard spaces.</p>
486-488	Blank	3	Fill with hard spaces. Reserved for SSA use.
489-498	Contact FAX	10	<p>(FOR U.S. AND U.S. TERRITORIES ONLY) If applicable, enter the contact's FAX number (including area code).</p> <p>Otherwise, fill with hard spaces.</p>
499	Preferred Method	1	<p>Enter one of the following codes:</p> <p>Notification Code</p> <p>"1" E Mail/ Internet</p> <p>"2 " Postal Service</p>



CODE RA - Submitter Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
500	Preparer Code	1	<p>Enter one of the following codes to indicate who prepared this file:</p> <p>"A" Accounting Firm  "L" Self-Prepared  "S" Service Bureau  "P" Parent Company  "O" Other</p> <p>NOTE: IF MORE THAN ONE CODE APPLIES, USE THE ONE THAT BEST DESCRIBES WHO PREPARED THIS FILE.</p>
501-512	Blank	12	Fill with hard spaces. Reserved for SSA use.

## EMPLOYER RECORD:

### CODE RE

The CODE RE record identifies the employer whose employee wage and tax information is being reported. Generate a new CODE RE record each time it is necessary to change information in any field on this record.

DO NOT create a CODE RE record for an employer that does not have at least one employee (CODE RS record) with monies to report.

If a submission containing multiple employer reports (more than one Code RE record on a submission) is returned for correction, make the necessary correction(s) and return the entire submission to the Kentucky Revenue Cabinet.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RE".
3-6	Tax Year	4	<p>Enter the tax year for this report.</p> <p>Enter NUMERIC characters only.</p>
7	Agent Indicator Code	1	<p>Review the first Special Situation on Agent Determination in Section II, before entering 1 or 2 in this field.</p> <p>If applicable, enter one of the following codes:</p> <p>"1" 2678 Agent (Approved by IRS)  "2" Common Pay Master (A corporation that pays an employee who works for two or more related corporations at the same time.)</p> <p>Otherwise, fill with hard spaces.</p>

<b>CODE RE – Employer Record</b>			
<b>LOCATION</b>	<b>FIELD</b>	<b>LENGTH</b>	<b>SPECIFICATIONS</b>
8-16	Employer /Agent Employer Identification Number (EIN)	9	Enter the EIN entered on the Form 941 submitted to IRS.  If you entered a code in the Agent Indicator Code field, (position 7) enter your Agent EIN.
17-25	Agent for EIN	9	If you entered a "1" in the Agent Indicator Code field, (position 7) enter the Employer's EIN for which you are an Agent.  Otherwise, fill with hard spaces.
26	Terminating Business	1	Enter a "1" if you have Indicator Terminated your business during this tax year.  Otherwise, enter a "0".
27-30	Establishment Number	4	If this file contains multiple Code RE records with the same EIN, you may use this field to designate various store or factory locations or types of payroll.  Enter any combination of blanks, numbers or letters.  Certain military employers must use this Field.  Otherwise, fill with hard spaces.
31-39	Other EIN	9	For this tax year, if you submitted a form 941 or 943 to IRS, or W-2 data to SSA and you used an EIN different from the EIN in location 8-16, enter the other EIN.  Otherwise, fill with hard spaces.
40-96	Employer Name	57	Enter the name associated with the EIN Entered in location 8-16.  Left justify and fill with hard spaces.
97-118	Location Address	22	Enter the employer's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with hard spaces.
119-140	Delivery Address	22	Enter the employer's delivery address (Street or Post Office Box).  Left justify and fill with hard spaces.
141-162	City	22	Enter the employer's city.  Left justify and fill with hard spaces.

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
163-164	State Abbreviation	2	<p>Enter the employer's state.</p> <p>Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1.</p> <p>For a foreign address, fill with hard spaces.</p>
165-169	Zip Code	5	<p>Enter the employer's zip code.</p> <p>For a foreign address, fill with hard spaces.</p>
170-173	Zip Code Extension	4	<p>Enter the employer's four-digit extension of the zip code.</p> <p>If not applicable, fill with hard spaces.</p>
174-178	Blank	5	Fill with hard spaces. Reserved for SSA use.
179-201	Foreign State/Province	23	<p>If applicable, enter the employer's foreign state/province.</p> <p>Left justify and fill with hard spaces.</p> <p>Otherwise, fill with hard spaces.</p>
202-216	Foreign Postal Code	15	<p>If applicable, enter the employer's foreign postal code.</p> <p>Left justify and fill with hard spaces.</p> <p>Otherwise, fill with hard spaces.</p>
217-218	Country Code	2	<p>If one of the following applies, fill with hard spaces.</p> <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> <p>Otherwise, enter the employer's applicable Country code. See Appendix G of SSA's Publication MMREF-1.</p>
219	Employment Code	1	<p>Enter the appropriate code:</p> <p>A Agriculture</p> <p>H Household</p> <p>M Military</p> <p>Q Medicare Qualified Government Employment</p> <p>X Railroad</p> <p>R Regular (All others)</p>

CODE RE – Employer Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
220	Tax Jurisdiction Code	1	If applicable, enter the appropriate code:  V = Virgin Islands G = Guam S = American Samoa N = Northern Mariana Islands P = Puerto Rico  Otherwise, fill with hard spaces.
221	Third Party Sick Pay	1	Enter 1 for sick pay, or 0 if none.
222-512	Blank	291	Fill with hard spaces. Reserved for SSA

## EMPLOYEE WAGE RECORD

### CODE RW

Code RW—EMPLOYEE WAGE RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant “RW”
3-11	Social Security Number (SSN)	9	Enter the employee’s SSN as shown on the original/replacement SSN card issued by SSA.
12-26	Employee First Name	15	Enter the employee’s first name as shown on the Social Security card. Left justify and fill with hard spaces.
27-41	Employee Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial as shown on the Social Security card. Left justify and fill with hard spaces.
42-61	Employee Last Name	20	Enter the last name as shown on the Social Security card. Left justify and fill with hard spaces.
62-65	Suffix	4	If applicable, enter the employee’s alphabetic suffix. For example: SR, JR. Left justify and fill with hard spaces. Otherwise, fill with hard spaces.
66-87	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.) Left justify and fill with hard spaces
88-109	Delivery Address	22	Enter the employee’s delivery address (Street or Post Office Box.) Left justify and fill with hard spaces
110-131	City	22	Enter the employee’s city. Left justify and fill with hard spaces.
132-133	State Abbreviation	2	Enter the employee’s state. Use a postal abbreviation as shown in Appendix F. For a foreign address, fill with hard spaces.
134-138	Zip Code	5	Enter the employee’s zip code. For a foreign address, fill with hard spaces.
139-142	Zip Code Extension	4	Enter the employee’s four-digit extension of the zip code. If not applicable, fill with hard spaces.

143-147	Blank	5	Fill with hard spaces. Reserved for SSA use.
148-170	Foreign State/Province	23	If applicable, enter the employee's foreign state/province. Left justify and fill with hard spaces. Otherwise, fill with hard spaces.
171-185	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code. Left justify and fill with hard spaces. Otherwise, fill with hard spaces.
186-187	Country Code	2	If one of the following applies, fill with hard spaces: <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable country code (see Appendix G.)
188-198	Wages, Tips, and Other Compensation  DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES.	11	No negative amounts.  Right justify and zero fill.
199-209	Federal Income Tax Withheld  DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES.	11	No negative amounts. Right justify and zero fill.
210-220	Social Security Wages	11	The sum of the amount in this field and the amount in the Social Security Tips field should NOT exceed the annual maximum Social Security wage base for the tax year being reported (\$84,900.00 for Tax Year 2002.)  No negative amounts.  Right justify and zero fill.
221-231	Social Security Tax Withheld	11	If the amount in this field is greater than zero, then the amount is either the Social Security Wages field or the Tips field must be greater than zero.  This amount should not exceed \$5,263.80 for Tax Year 2002

232-242	Medicare Wages and Tips	11	<p>For years prior to TY 1983, zero fill.</p> <p>For TY 1983, and later, this field must be greater than or equal to the sum of the Social Security wages and Social Security tips.</p> <p>For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year being reported.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
243-253	Medicare Tax Withheld	11	<p>For years prior to TY 1983, zero fill.</p> <p>For TY 1983, and later, this field must be greater than or equal to the sum of the Social Security wages and Social Security tips.</p> <p>For 1991-1993, do not exceed the annual maximum Medicare wage base for the tax year being reported.</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
254-264	Social Security Tips	11	<p>The sum of the amount in this field and the amount in the Social Security Tips field should NOT exceed the annual maximum Social Security wage base for the tax year being reported (\$84,900.00 for Tax Year 2002.)</p> <p>No negative amounts.</p> <p>Right justify and zero fill.</p>
265-275	<p>Advance Earned Income Credit</p> <p>DOES NOT APPLY TO PUERTO RICO EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>
276-286	<p>Dependent Care Benefits</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>

287-297	<p>Deferred Compensation Contributions to Section 401 (k)</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>		<p>No negative amounts.</p> <p>Right justify and zero fill.</p>
298-308	<p>Deferred Compensation Contributions to Section 403 (b)</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>
309-319	<p>Deferred Compensation Contributions to Section 408 (k) (6)</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>
320-330	<p>Deferred Compensation Contributions to Section 457 (b)</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>
331-341	<p>Deferred Compensation Contributions to Section 501 (c) (18) (D)</p> <p>DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES</p>	11	<p>No negative amounts.</p> <p>Right justify and zero fill.</p>

342-352	Blank	11	Fill with hard spaces. Reserved for SSA use.
353-363	Non-qualified Plan Section 457 Distributions or Contributions  DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES	11	No negative amounts.  Right justify and zero fill.
364-374	Blank	11	Fill with hard spaces. Reserved for SSA use.
375-385	Non-qualified Plan Not Section 457 Distributions or Contributions  DOES NOT APPLY TO PUERTO RICO, VIRGIN ISLANDS, AMERICAN SAMOA, GUAM, OR NORTHERN MARIANA ISLAND EMPLOYEES		No negative amounts.  Right justify and zero fill.
386-407	Blank	22	Fill with hard spaces. Reserved for SSA use.
408-418	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000  DOES NOT APPLY TO PUERTO RICO EMPLOYEES	11	No negative amounts.  Right justify and zero fill.
419-429	Income from the Exercise of Non-statuary Stock Options	11	No negative amounts.  Right justify and zero fill.
430-485	Blank	56	Fill with hard spaces. Reserved for SSA use.
486	Statutory Employee Indicator	1	Enter “1” for a statutory employee. Otherwise, enter “0”.
487	Blank	1	Fill with a hard space. Reserved for SSA use.
488	Retirement Plan	1	Enter “1” for a retirement plan. Otherwise enter “0”.
489	Third Party Sick Pay Indicator	1	Enter “1” for a sick pay indicator.  Otherwise, enter “0”.
490-512	Blank	23	Fill with hard spaces.  Reserved for SSA use.



## STATE RECORD

### CODE RS

CODE RS identifies the employee information: Social Security Number, Name, Address, City, State, Postal Zip, Kentucky Wages, Kentucky Withholding Tax. **CODE RS ARE REQUIRED REPORTING FOR KENTUCKY.** They are optional only for the Social Security Administration and IRS.

Should follow related CODE RW record (or optional RO record).

If there are multiple state records for an employee, include all of the State records for the employee immediately after the related RW or RO record.

Do not generate this record if only blanks would be entered after the record identifier.

CODE RS – State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RS".
3-4	State Code	2	Enter the appropriate postal Numeric Code. (See Appendix F of SSA's Publication MMREF-1)
5-9	Taxing Entity Code	5	Fill with hard spaces.
10-18	Social Security Number	9	Enter the employee's (SSN) social security number as shown on the original/replacement SSN card issued by SSA.  If the SSN is not available, enter zeros.
19-33	Employee First Name	15	Enter the employee's first name as shown on the social security card.  Left justify and fill with hard spaces.
34-48	Employee Middle Name or Initial	15	If applicable, enter the employee's middle name or initial exactly as shown on the social security card.  Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.
49-68	Employee Last Name	20	Enter the employee's last name as shown on the social security card.  Left justify and fill with hard spaces.
69-72	Suffix	4	If applicable, enter the employee's alphabetic suffix. For example: SR, JR Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.
73-94	Location Address	22	Enter the employee's location address (Attention, Suite, Room Number, etc.).  Left justify and fill with hard spaces.

CODE RS – State Record			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
95-116	Delivery Address	22	Enter the employee's delivery address.  Left justify and fill with hard spaces.
117-138	City	22	Enter the employee's city.  Left justify and fill with hard spaces.
139-140	State Abbreviation	2	Enter the employee's state. Use a postal abbreviation as shown in Appendix F of SSA's Publication MMREF-1.  For a foreign address, fill with hard spaces.
141-145	Zip Code	5	Enter the employee's zip code.  For a foreign address, fill with hard spaces.
146-149	Zip Code Extension	4	Enter the employee's four-digit extension of the Zip Code.  If not applicable, fill with hard spaces.
150-154	Blank	5	Fill with hard spaces. Reserved for SSA use.
155-177	Foreign State/ Province	23	If applicable, enter the employee's foreign state/province.  Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.
178-192	Foreign Postal Code	15	If applicable, enter the employee's foreign postal code.  Left justify and fill with hard spaces.  Otherwise, fill with hard spaces.
193-194	Country Code	2	If one of the following applies, fill with blanks: <ul style="list-style-type: none"> <li>• One of the 50 states of the U.S.A.</li> <li>• District of Columbia</li> <li>• Military Post Office (MPO)</li> <li>• American Samoa</li> <li>• Guam</li> <li>• Northern Mariana Islands</li> <li>• Puerto Rico</li> <li>• Virgin Islands</li> </ul> Otherwise, enter the applicable country code (see Appendix G.)

<b>LOCATIONS 195 TO 267 APPLY TO UNEMPLOYMENT REPORTING</b>			
195-196	Optional Code	2	Defined by State/local agency
197-202	Reporting Period	6	Enter the last month and 4 digit year for the calendar quarter for which this report applies; e.g., "032000" for January-March of 2000
203-213	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill
214-224	State Quarterly Unemployment Insurance Total Wages	11	Right justify and zero fill.
225-226	Number of Weeks Worked	2	Defined by State/local agency
227-234	Date First Employed	8	Enter the month, day and four digit year, e.g., "01312000."
235-242	Date of Separation	8	Enter the month, day and four digit year, e.g., "01312000."
243-247	Blank	6	Fill with hard spaces. Reserved for SSA use.
248-267	State Employer Account Number	20	Enter State Income Tax Withholding Account Number (not Unemployment Number.)
268-273	Blank	6	Fill with hard spaces. Reserved for SSA use.
<b>LOCATIONS 274 TO 337 APPLY TO INCOME TAX</b>			
274-275	State Code	2	Enter the appropriate postal NUMERIC code. See Appendix A in SSA's Publication MMREF-1.
276-286	State Taxable Wages	11	Right justify and zero fill.
287-297	State Income Tax Withheld	11	Right justify and zero fill.
298-307	Other State Data	10	Right justify and zero fill.
308	Tax Type Code	1	Enter the appropriate code for entries in fields 309-319 and 320-330:  C-City Income Tax D-County Income Tax E-School District Income Tax F-Other Income Tax
309-319	Local Taxable Wages	11	Right justify and zero fill
320-330	Local Income Tax Withheld	11	Right justify and zero fill
331-337	State Control Number	7	Right justify and zero fill
338-348	KREDA	11	Kentucky Rural Economic Development Assistance. Right justify and zero fill.
349-359	KJDA	11	Kentucky Jobs Development Act. Right justify and zero fill.
360-370	KIRA	11	Kentucky Industrial Revitalization Authority. Right justify and zero fill.
371-381	KIDA	11	Kentucky Industrial Development Authority. Right justify and zero fill.
382-412	Supplemental Data 1	20	Fill with hard spaces
413-487	Supplemental Data 2	75	Fill with hard spaces
488-512	Blank	25	Fill with hard spaces. Reserved for SSA use.

## TOTAL RECORD

CODE RT

Code RT--TOTAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RT"
3-9	Number of RW records	7	Enter the total number of RW records reported since the last employer record (Code RE.)
10-24	Wages, Tips, and Other Compensation	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
25-39	Federal Income Tax Withheld	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
40-54	Social Security Wages	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
55-69	Social Security Tax Withheld	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
70-84	Medicare Wages and Tips	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.  The amount in this field must equal, or exceed, the sum in the fields for Social Security Wages and Social Security Tips.  Do not use this field to report data prior to Tax Year 1983.
85-99	Medicare Tax Withheld	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
100-114	Social Security Tips	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
115-129	Advance Earned Income Credit	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
130-144	Dependent Care Benefits	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.

Code RT--TOTAL RECORD			
145-159	Deferred Compensation Contributions to Section 401(k)	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
160-174	Deferred Compensation Contributions to Section 403(b)	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
175-189	Deferred Compensation Contributions to Section 408(k) (6)	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
190-204	Deferred Compensation Contributions to Section 457(b)	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
205-219	Deferred Compensation Contributions to Section 501(c) (18) (D)	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
220-234	Blank	15	Fill with hard spaces. Reserved for SSA use.
235-249	Non-Qualified Plan Section 457 Distributions or Contributions	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
250-264	Blank	15	Fill with hard spaces. Reserved for SSA use.
265-279	Non-Qualified Plan Not Section 457 Distributions or Contributions	15	Enter the total for all employee records (Code RW) reported since the last employee record (Code RE.)  Right justify and zero fill.
280-309	Blank	30	Fill with hard spaces. Reserved for SSA use.
310-324	Employer Cost of Premiums for Group Term Life Insurance Over \$50,000	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
325-339	Income Tax Withheld by Third-Party Payer	15	Enter the total Federal Income Tax withheld by third-parties (generally insurance companies) from sick or disability payments made to your employees.  Right justify and zero fill.
340-354	Income from the Exercise of Non-statutory Stock Options	15	Enter the total for all employee records and (Code RW) reported since the last employer record (Code RE.)  Right justify and zero fill.
355-512	Blank	158	Fill with hard spaces. Reserved for SSA use.

## FINAL RECORD

### CODE RF

Must be the last record on the file.

Must appear only once on each file.

Do not create a file that contains any data recorded after the CODE RF record.

Code RF--FINAL RECORD			
LOCATION	FIELD	LENGTH	SPECIFICATIONS
1-2	Record Identifier	2	Constant "RF"
3-7	Blank	5	Fill with hard spaces. Reserved for SSA use.
8-16	Number of RW Records	6	Enter the total number of Code RW records reported on the entire file.  Right justify and zero fill.
17-512	Blank	496	Fill with hard spaces. Reserved for SSA use.

**TRANSMITTER REPORT FOR  
FILING KENTUCKY WAGE STATEMENTS**



1. Name and Address of Transmitter	5. Number of Kentucky Statements
	6. Kentucky Taxable Wages
	7. Kentucky Income Tax Withheld
2. KY Withholding Account Number	8. Name and Address of Persons to Contact About W-2/K-2 Submission
3. Tax Year	
4. Phone Number (Include Area Code)	

**INSTRUCTIONS**

Please complete boxes (1) through (8) and mail with the wage statements to:

**Kentucky Department of Revenue  
W-2 Processing  
501 High Street, Station 57  
Frankfort, KY 40620**

If more than one Kentucky withholding account is reported on the CD or diskette, omit lines 2, 5, 6 and 7, and attach a summary sheet showing name and address, Kentucky withholding tax account number, number of Kentucky statements, Kentucky taxable wages and Kentucky income tax withheld for each account.

**This Transmitter Report must be filled out and submitted with  
your wage and tax statements by January 31  
following the close of the calendar year.**

**Photocopies of this Transmitter Report are acceptable.**

**Do not staple Forms W-2/K-2 together or to Form 42A806.**

For your convenience, wage and tax statements may be filed electronically via Web filing. Visit the Department of Revenue's Web site for details.

**[www.revenue.ky.gov](http://www.revenue.ky.gov)**

42A808 (10-01)

Commonwealth of Kentucky  
REVENUE CABINET

**Authorization to Submit Annual Employee  
Wage and Tax Statements Via File Transfer Protocol**



<b>1. Name, address and Kentucky withholding tax account number of person, organization or firm requesting File Transfer Protocol (FTP)</b>  Business Name _____ FEIN* _____  Street Address _____ City/State/ZIP _____
<b>2. Name, title and telephone number of contact person</b>  Contact Name _____ Phone Number _____  Title _____ E-mail Address _____
<b>3. Estimated number of employees to be reported via FTP</b> _____
<b>4. Identification of the type of equipment:</b> CPU _____ RAM _____  Operating System _____ Internet Browser _____  Does your office have a Firewall? <input type="checkbox"/> Yes <input type="checkbox"/> No  What kind of E-mail network are you connecting through? _____
<b>5. Have you received and installed the KRC-provided FTP Program from our Web site?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No  The address is <a href="http://revenue.state.ky.us/ftpsoftware.htm">http://revenue.state.ky.us/ftpsoftware.htm</a>

*Please submit the request to:*

Kentucky Revenue Cabinet Withholding Tax Section P.O. Box 181, Station 57 Frankfort, KY 40602-0181
---

\*If more than one FEIN is involved, please use the FEIN of the submitting/transmitting entity.

**Please Note:** It is important to get your system/network administrator involved immediately to ensure that you have the proper FTP capabilities. KRC provides software, but there are often limitations in your system or network. Please work with your system/network administrator early to ensure your success!